(e) Recommendations for reducing arrears, based on a Report by a Committee of three Chief Justices, have been sent to all the High Court for appropriate action. The sanctioned strength of the Delhi High Court has been raised from 21 (in March, 1977) to 27 (in February, 1988).

**Mling of Income Tax returns by Chairman, Indian Express Group**

1094. SHRI SATYA PRAKASH MALAVIYA: Will the Minister of FINNCE be pleased to refer to the answer to Unstarred Question 2461 given in the Rajya Sabha on the 1st December, 1988 and state:

(a) whether it is a fact that till date the Chairman of Indian Express, Shri Ram Nath Goenka has not Sled his returns for the assessment year 1987-88 and 19S8-89; and

(b) if so, what stepg are being taken by Government in the matter and what penalty has been imposed for late/not filing the returns?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA); (a) Shri Ram Nath Goenka has filed his income tax return for the assessment year 1987-88 on 29th December, 1988, but not the reurn for the assessment year 1988-89.

(b) A notice under section 139(2) of the Income-Tax Act has been issued by the Assessing Officer requiring the assessee to furnish the return for the assessment year 1988-89.

A penalty under section 271(1) (a) can be imposed only after the completion of the assessment for the relevant year. As the assessments for the two aforesaid assessment years have not been made, the Assessing Officer has so far not imposed any Penalty under section 271(1) (a) of the Act for the said years.

**Payment ot customs duty on DMT plant by M/s. Bombay Dyeinj**

1095. SHRl BHAGATRAM MANHAR:

SHRI RAMSINH RATHWA:

SHRI BIR BHADRA PRATAP SINGH;

Will the Minister of FINANCE be pleased to state;

(a) whether it is a fact that the Collector of Customs, Bombay had confirmed the duty amount of Rs. 2,54,,15,856/- on the value of US $5.5 million being dismantling charges on the import of DMT plant by M/s. Bombay Dyeing;

(b) whether the Company has paid the duty as confirmed by the collector; and

(c) if not. what steps Government have taken to realise the amount?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA): (a) Collector of Customs, Bombay has confirmed a demand of Customs duty amounting to Rs. 2,54,15,846/- in respect of import of a DMT plant by M/s. Bombay Dyeing. Out of this amount, a sum of Rs. 22,07,043/- pertains to duty on spares imported by the Company in excess of the 10 per cent o.f the value of main equipment, and the balance amount of Rs. 2,32,08,803/. pertains to duty on the value of US $5.5 million dismantling charges.

(b) M/s. Bombay Dyeing have not paid the duty as the recovery has been stayed by Customs, Excise and Gold (Control) Appellate Tribunal (CEGAT).

(c) The Department has filed a Miscellaneous Application befor* CEGAT for expeditious hearing ot the matter by the CEGAT.